

UNITED STATES TAX COURT
WASHINGTON, DC 20217

DRC

EBERTO CUE,)	
)	
Petitioner(s),)	
)	
v.)	Docket No. 21404-18SL.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	

DECISION

Pursuant to the opinion of the Court as set forth in the pages of the transcript of the proceedings before Judge Joseph Robert Goeke at Miami, Florida containing oral findings of fact and opinion, it is

ORDERED and DECIDED that the collection action as determined in the Notice of Determination Concerning Collection Action dated September 26, 2018, for the tax years 2013 and 2014, is not sustained.

(Signed) Joseph Robert Goeke
Judge

ENTERED: **DEC 03 2019**

SERVED Dec 03 2019